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## **ELECTRONIC THESIS AND DISSERTATION UNSYIAH**

### **TITLE**

PENGARUH DANA PERIMBANGAN DAN PENDAPATAN ASLI DAERAH (PAD) TERHADAP BELANJA LANGSUNG (STUDI PADA PEMERINTAH KABUPATEN/KOTA DI SUMATERA) PENGARUH DANA PERIMBANGAN DAN PENDAPATAN ASLI DAERAH(PAD) TERHADAP BELANJA LANGSUNG (STUDI PADA PEMERINTAH DAERAH KABUPATEN/KOTA DI SUMATERA)

### **ABSTRACT**

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The purpose of this study was to examine the effect of equalization funds and revenue. Either simultaneously or partially, to the direct spending of local government districts/cities in Sumatra.

Data used is secondary data obtained from the Directorate General of Fiscal Balance (DJPK), the Ministry of Finance . The statistical method used to test the hypothesis is linear analysis.

The results showed that jointly (simultaneously) the balance funds and local revenues significantly influence the local government's direct spending districts/ cities in Sumatra. Equalization fund significant effect on direct spending as well as local revenues against expenditures directly affect signifikan government district/city in Sumatra.

**Keywords:** Fund Balance, Local Revenue, Direct Shopping.